SEVENTY-SECOND ANNUAL REPORT.

Mount Auburn Cemetery.

JANUARY 1, 1904.

ANNUAL REPORT

OF THE

TRUSTEES

OF THE

Cemetery of Mount Auburn

FOR 1903,

TOGETHER WITH

THE REPORTS

OF THE

TREASURER AND SUPERINTENDENT.

SEVENTY-SECOND YEAR.

BOSTON:
THOMAS GROOM & CO., STATIONERS,
No. 105 State Street.
1904.

OFFICERS OF THE CORPORATION FOR 1903.

Trustees.

ISRAEL M. SPELMAN	*Term expires in*	1904
EDWARD W. HUTCHINS	" "	1904
FRANK W. REYNOLDS	" "	1905
JOSEPH B. RUSSELL	" "	1905
CHARLES H. WATSON	" "	1906
PRENTISS CUMMINGS	" "	1906
FRANCIS C. FOSTER	" "	1907
THOMAS P. BEAL	" "	1907
CHARLES F. CHOATE	" "	1908
JOSHUA M. SEARS	" "	1908
DAVID W. CHEEVER	" "	1909
DAVID R. WHITNEY	" "	1909

President.

ISRAEL M. SPELMAN.

Treasurer.

JOHN L. DILL.

Secretary.

L. G. FARMER.

Superintendent.

J. C. SCORGIE.

Office of the Corporation.
5 TREMONT STREET,
BOSTON.

Office of the Superintendent.
AT THE CEMETERY,
P. O. ADDRESS, CAMBRIDGE, MASS.

SEVENTY-SECOND ANNUAL REPORT.

The Trustees herewith submit to the proprietors the seventy-second annual report, together with the reports of the Treasurer and Superintendent.

A reasonable measure of financial success has attended the operation of the corporation in the past year The condition of the three principal funds gives full assurance of this.

The Repair Fund, which embodies the moneys paid for the care of the lots of those proprietors who have contributed to this fund for that purpose, has increased $63,805.07, and now amounts to $1,288,209.77. By the conditions of this fund the income can only be used for the care of the lots. Should there be any surplus it can only be applied to the general improvement and ornamentation of the Cemetery grounds.

The Permanent Fund, established for the care of the Cemetery when the receipts from the sales of lots and ornamental grounds shall cease, amounts to $461,911.09, showing an increase of $16,069.46 the past year. When the authorized amount of five hundred thousand dollars shall be reached the question must be decided whether any further accumulation will be necessary to meet the ever increasing cost of labor and materials.

The General Fund shows a handsome increase of $20,682.19, and now amounts to $196,025.80. This is very satisfactory, as our dependence is entirely on this fund for the construction and renewal of all our buildings, fences, shops and stables, and improvements of every kind for the preservation and ornamentation of the Cemetery grounds. Much of this fund is due to receipts from cremation, which are gradually returning to the General Fund the cost of the crematory apparatus and buildings from which the expense of their construction was originally deducted.

The Cremation Record is as follows:

From April 19 to Dec. 31, 1900,	50	Cremations.
In 1901	119	"
In 1902	134	"
In 1903	153	"
Total	456	

Showing a small but steady increase.

In ornamental grounds like those of Mt. Auburn, to insure improvement, constant renewal and repair are necessary. That this condition has been fully understood and complied with, the accounts of the Treasurer and Superintendent herewith submitted clearly show. All which is respectfully submitted.

For the Trustees,

ISRAEL MUNSON SPELMAN,
President.

WINTHROP

TREASURER'S REPORT.

RECEIPTS.

Cash balance from preceding year			$38,376.59
He has received from sundry parties —			
For sale of lots	$20,976.50		
" labor and materials on lots, etc...	60,618.37		
" deposits in receiving tomb	1,292.00		
		$82,886.87	
For deeds and transfers	$ 160.00		
" interest on loans, etc	7,873.76		
From Massachusetts Hospital Life Insurance Company on account of income on permanent fund	8,000.00		
From Massachusetts Horticultural Society for one quarter of expenditure for grading new lands for sale	146.67		
80 shares stock First National Bank, Montpelier, Vt	5,440.00		
Premium retired	875.00		
Notes receivable on account W. L. Roberts loan	9,153.68		
		$31,649.11	
			$114,535.98
			$152,912.57

FOR THE SEVENTY-SECOND YEAR, 1903.

EXPENDITURES.

He has paid sundry parties —		
For labor (pay roll)	$38,730.32	
" materials	15,077.96	
" repairs of buildings and fences	1,286.39	
" receiving tomb drawbacks	33.00	
" graves repurchased	40.00	
" lot repurchased	162.00	
		$55,329.67
For expenses —		
For salaries	$8,445.82	
" office expenses	3,205.16	
" taxes on real estate	1,566.58	
" insurance	35.64	
" interest (accrued interest on bonds purchased)	382.23	
		$13,635.43
" New York Central R. R. Co. 4s, May, 1905	10,000.00	
" Des Moines & Minn. R. R. Co. 7s, Feb., 1907	10,000.00	
" Chi. Bur. & Quincy R. R. Co. 4s, July, 1905	20,000.00	
" Premium on bonds	1,250.00	
		$41,250.00
For Massachusetts Horticultural Society for its proportion of sales	5,158.37	
" Massachusetts Hospital Life Insurance Company for account Permanent Fund	6,358.17	
		$11,516.54
Balance in hands of Treasurer		31,180.93
		$152,912.57

RECEIPTS AND EXPENDITURES OF THE REPAIR FUND.

Balance in hands of Treasurer, as per last report		$12,964.11
He has received —		
From notes receivable	$34,077.18	
" endowments	38,476.25	
" income of investments	52,913.22	
" Premiums retired	519.03	
		$125,985.68
		$138,949.79
He has paid for said account —		
For care and improvement of lots	$26,995.02	
" notes receivable secured by mortgage	55,500.00	
" Princeton & Northwestern bonds	9,700.00	
" Peoria & Northwestern bonds	9,700.00	
" Cleveland & Pittsburg bonds	10,000.00	
" City of Springfield bonds	10,000.00	
" Premium on bonds	350.00	
" interest (accrued interest on bonds purchased)	382.08	
" perpetual care of grass on graves and lot repurchased	138.00	
		$122,765.10
Balance in hands of Treasurer		16,184.69
		$138,949.79

PERMANENT FUND.

Deposited with Massachusetts Hospital Life Insurance Company as per last report	$445,841.63	
Deposited in December, 1903	6,358.17	
Interest	9,711.29	
		$461,911.09

REPAIR FUND.

PROPERTY.

Endowment for perpetual care of lots, as per last report	$1,224,404.70	
Additions during the year	63,805.07	
		$1,288,209.77
Invested as follows —		
Notes receivable secured by mortgage	$982,903.32	
10,000 American Bell Tel. Co. 4s, July, 1908	10,000,00	
10,000 Atchison, Topeka & Santa Fe R.R. Co. 1st Mtge. 4s, Oct. 1995	10,000.00	
10,000 Boston, City of, 3½s, June, 1922	10,000.00	
10,000 Boston & Albany R. R. Co. 3½s, Jan., 1951	10,000.00	
10,000 Boston & Maine R. R. 4s, Feb., 1937	10,000.00	
5,000 Boston & Winthrop Shore R. R. Co. 5s, Sept., 1906	5,000.00	
10,000 Chicago, Burlington & Quincy R. R. Co. 5s, May, 1913	10,000.00	
10,000 Chicago Junc. Ry. & Union Stock Yards 4s, April, 1940	10,000.00	
20,000 Chicago, Rock Island & Pacific R. R. Co. 4s, May, 1916	19,736.00	
25,000 Fiske Wharf & Warehouse 1st Mtge. 4s, Jan., 1920	25,000.00	
10,000 Fitchburg R. R. Co. 4s, March, 1927	10,000.00	
10,000 Newton, City of, 3½s, Dec., 1931	10,000.00	
20,000 N. Pacific Gt. N. joint 4s, July, 1921	19,262.50	
10,000 N. Pacific Ry. Co. 4s, Jan., 1997	10,000.00	
10,000 New York & New Eng., 6s, Jan., 1905	10,000.00	
10,000 New York, New Haven & Hartford 3½s, March, 1947	10,000.00	
10,000 Old Colony R. R. Co. 3½s, July, 1932	10,000.00	
10,000 Oregon Short Line 5s, July, 1946	10,000.00	
10,000 Union Pacific R. R. Co. 1st Mtge. 4s, July, 1947	10,000.00	
10,000 West End St. Ry. Co. 4s, Aug., 1915	10,000.00	
10,000 Peoria & N. Western R. R. Co., 3½s, March, 1926	9,700.00	
10,000 Princeton & N. Western R. R. Co. 3½s, Jan., 1926, guaranteed by Chicago & N. Western R. R. Co.	9,700.00	
10,000 W. Union Tel. Co. 4½s, May, 1950	10,000.00	
10,000 Cleveland & Pittsburg R. R. Co. 3½s, Aug., 1950	10,000.00	
10,000 Springfield, City of, 3½s, June, 1923	10,000.00	
Premiums on bonds, unretired	10,723.26	
		$1,272,025.08
Cash in hands of Treasurer		16,184.69
		$1,288,209.77

GENERAL FUND.

CASH ASSETS.

Cash in hands of Treasurer			$31,180.93
Notes receivable, secured by mortgage		$40,846.32	
Roxbury Cent. Wharf Co. 5s, Sept., 1912		50,000.00	
25,000 New York & New England R. R. Co. 7s, Jan., 1905		25,000.00	
10,000 New York Central R. R. Co. 4s, May, 1905		10,000.00	
10,000 Des Moines & Minn. R. R. Co. 7s, Feb., 1907, guaranteed by C. & N. W. R. R. Co.		10,000.00	
20,000 Chicago, Bur. & Quincy R. R. Co. 4s, July, 1905		20,000.00	
Premiums on bonds, unretired		1,775.00	
Bills for labor and material uncollected	$8,986.31		
Less due sundry parties for labor and material	1,762.76	7,223.55	$164,844.87
			$196,025.80

THE OTHER PROPERTY OF THE CORPORATION

Consists of nearly 136 acres of cemetery grounds, with avenues and paths, water works for the supply of fountains and watering purposes, and underground pipes and drains, new chapel, office buildings and statuary, old chapel remodeled for crematory, observatory, receiving tomb, gateway and other structures, reception house and 5,620 feet of land on Mount Auburn Street, Superintendent's house, greenhouses, and 59,936 feet between Brattle and Mount Auburn Streets, the Coolidge Lot on Grove Street, containing about six acres, the Bird Lot on Swain and Cottage Streets, containing about 44,000 square feet, and the Stone meadow on the east side of Coolidge Avenue, containing above five acres, on which are located the stables and other buildings.

Respectfully submitted,

JOHN L. DILL, *Treasurer*.

BOSTON, December 31, 1903.

This certifies that the books and accounts of the Treasurer of the Proprietors of the Cemetery of Mount Auburn for the year nineteen hundred three have been examined by Mr. Gerald Wyman, professional accountant, who has reported that he found them correctly kept and properly balanced, with satisfactory vouchers for all payments; property in value and kind to agree with the accounts of the Treasurer was exhibited to and examined by him, and he also certifies that in the general account there is a cash balance of $31,180.93, and in the fund for repairs of $16,184.69.

CHARLES H. WATSON,
PRENTISS CUMMINGS,
Committee on Finance.

JANUARY 2, 1904.

SUPERINTENDENT'S REPORT.

To the Trustees of the Cemetery of Mount Auburn: —

GENTLEMEN — I have the honor to present herewith the Annual Report of the Superintendent for the year ending December 31, 1903.

IMPROVEMENTS.

Number of new lots graded and bounded with granite posts	38
" old lots improved by being graded and sodded	36
" old lots bounded with granite posts	18
" lots furnished with granite or iron numbers	60
" headstones erected	274
" monuments erected	44
" catch basins built	7
" tons crushed stone spread on avenues	200
" lineal feet of concrete paths built	94
" tombs removed	1
" iron fences removed	19
" granite curbings removed	4

INTERMENT RECORD.

Total number of interments, as per last report		34,316
Number of original interments for the year ending Dec. 31, 1903,	424	
" " removals from other cemeteries	27	
Total number of interments for the year		451
" " " in cemetery		34,767
Of the above there were deposited in the receiving tomb	28	
" " " interments in public lots	21	

THE REMOVALS WITHIN AND FROM THE CEMETERY WERE AS FOLLOWS: —

To public lots	7	
To private lots	24	
Total removals within the cemetery		31
" " from the cemetery		23
Total number of removals		54

CREMATION RECORD.

Total number of incinerations, as per last report	303
Number of incinerations for year ending Dec. 31, 1903	153
Total	456

Respectfully submitted.

JAMES C. SCORGIE,
Supt. of the Cemetery of Mt. Auburn.

SUPT.'S OFFICE, December 31, 1903.

JAMES OTIS

PERPETUAL REPAIR OF LOTS.

It is provided by Article VIII of the By-Laws as follows: —

DONATION IN TRUST. — "The Trustees may receive in trust from a proprietor any sum of money, the *income* of which shall be appropriated to the repair of his lot, according to the terms of trust expressed in the form provided."

PERPETUAL REPAIR, WITH GUARANTY. — "The Trustees may also guarantee the *perpetual* repair of lots, upon the payment of such a sum as the Committee on Lots shall deem sufficient for that purpose, a form for which is also provided."

"All such sums shall collectively constitute a separate fund, called the 'Repair Fund,' and shall be invested in the public debt of the United States, or in that of the State of Massachusetts, or in the debt of any of the counties, cities, or towns of this State, or in mortgages of real estate in any city or town in Massachusetts, or in the bonds or notes of such other corporations, which have earned and paid regular dividends for the two years next preceding such investment, as shall be deemed a proper and suitable investment by the Committee on Finance; or in such investments as are authorized by the State of Massachusetts for savings banks, provided:

"That no investment in excess of $40,000 (par value) shall be made in any one security, and

"That the Committee on Finance shall report monthly to the President, to be laid before the Trustees at the next meeting, a list of all investments which shall have been made from this fund since the previous meeting."

"Each lot in relation to which such a contract shall have been made shall be credited, in a book kept for the purpose, with the principal sum paid on account of said lot: and at the close of each year a ratable proportion of the net income of the whole Repair

Fund shall be carried to its credit, in conformity with the terms of said contracts."

RECONVEYANCE IN TRUST. — "A proprietor who shall have contracted with the corporation for the care and preservation of his lot forever, desiring to place the same in perpetual trust, for the purpose of restricting the right of burial, or for any other legitimate object, may, with the consent of the Committee on Lots, reconvey such lot to the corporation, to hold the same forever, for the uses and trusts expressed in his deed of reconveyance; reserving to himself, and to such as may be beneficiaries thereunder, the right of admission, and such supervision as may not be inconsistent with the rights which have vested in the corporation."

Annexed to the GUARANTEE CONTRACT is a report by the Superintendent, with drawings, describing in detail the condition of the lot and structures thereon. The amount deposited is an *insurance* FOREVER, that the lot and its belongings shall always be maintained in the condition shown in the report which is made the basis of the contract.

To cover all the contingencies of the near and remote future, a sum is fixed, the income of which will be sufficient to provide for the care of the grass, including resodding, and the repair and renewal of such tomb, curb, monument, or headstone as may be shown in the Superintendent's report.

If any monuments or headstones are added subsequently to the contract, they can be covered in the same manner.

After a contract for perpetual repair, with *guaranty*, has been made, the lot may be reconveyed to the corporation *in trust*, naming in the deed the persons thereafter to be interred. The *title* to the lot being thus vested in the corporation, a *perfect security* is given that the wishes of the proprietor will be carried out.

Under the contract for DONATION IN TRUST, the *income* of any sum deposited is applied to the care and preservation of the lot.

The necessary forms for provision by will for the above are given on page 18 of this report.

JOHN ADAMS

REGULATIONS GOVERNING CREMATIONS MADE AT THE CEMETERY OF MT. AUBURN.

Before receiving a body for cremation, the Superintendent of the cemetery shall take an order, signed by the nearest relative of the deceased, or by whoever has the legal possession of the body.

If the death took place within the State of Massachusetts, Section 37, Chapter 78, Rev. Laws, must be complied with, to wit:

The body of a deceased person shall not be cremated within forty-eight hours after his decease, unless death was caused by a contagious or infectious disease, and it shall not be received or cremated by any corporation organized under the provisions of Section 7 or the corresponding provisions of earlier laws, until its officers have received the certificate or burial permit required by law before burial, and a certificate from the medical examiner of the district within which the death occurred, that he has viewed the body and made personal inquiry into the cause and manner of death, and is of opinion that no further examination or judicial inquiry concerning the same is necessary.

Such other regulations as may hereafter be made by the Legislature of the State of Massachusetts, the State Board of Health, or the local Board of Health are to be complied with.

Bodies received from States in which district medical examiners are established by law are to be accompanied by a certificate from that officer, similar to that required in the State of Massachusetts. Bodies from other States to be accompanied by the usual permit and by a certificate signed by two physicians, graduates of a legally established medical school, setting forth the cause of death, with their opinion that the body may be cremated without further examination or judicial inquiry.

Incineration to begin at least two hours before sunset.

The average time needed for an incineration is one hour. The body is placed in the retort, enclosed in the casket as received at the cemetery, the name-plate, etc., being first removed. Two hours after the incineration the ashes can be delivered to the family in a copper cylinder, terra-cotta urn or wooden casket, as they may select. If marble, bronze, or Wedgwood urns (with the name, age, etc., inscribed) are desired they can be provided at some additional cost.

The charge for the cremation of the body of an adult will be $30, and that of a child under ten years of age $25. If the ashes are interred in a lot in the Cemetery of Mt. Auburn, no charge will be made for the interment, unless a brick or other special grave is ordered.

Incinerations will not be made on Sunday, unless the cause of death is certified as contagious or infectious.

All the necessary blanks and any further information desired may be had on application to

J. C. SCORGIE,

Supt. Mt. Auburn Cemetery,

CAMBRIDGE, MASS.

CEMETERY OF MT. AUBURN.

FORM FOR CLAUSE IN WILL TO BEQUEATH MONEY FOR "PERPETUAL REPAIR, WITH GUARANTY," OF LOT.

I hereby direct my executors to pay to the Proprietors of the Cemetery of Mount Auburn such sum of money as may be found necessary to obtain from said corporation a contract for the perpetual Repair, with Guaranty, of my Lot, No. on the way called in said Cemetery.

FORM FOR CLAUSE IN WILL DIRECTING "RECONVEYANCE OF LOT TO CORPORATION IN TRUST."

(Reconveyance is only accepted after a Contract for Perpetual Repair, with Guaranty, has been made.

I hereby authorize and empower my executors to reconvey my Lot, No. , in trust, to the Proprietors of the Cemetery of Mount Auburn, in consideration of the Contract of Perpetual Repair, with Guaranty, for the purpose of securing it as a burial place for myself and the following persons:

and no other interments to be allowed.

PRICES FOR THE CARE OF LOTS.

ADOPTED BY THE TRUSTEES.

FOR 1904.

SIZE OF LOT.	CARE.	TOP-DRESSING DURING NOVEMBER ONLY.	
100 square feet.	$1.50	$1.00	Larger lots at special rates.
200 " "	2.00	1.50	Lots containing fractional parts of 100 feet will be charged the rate of the next larger size when that fraction exceeds 50 feet.
300 " "	3.00	2.00	
400 " "	4.00	2.50	
500 " "	5.00	3.00	
600 " "	6.00	3.50	
700 " "	7.00	4.00	
800 " "	8.00	4.50	

Proprietors are requested to mail their orders to the Superintendent, Cambridge.

For funeral services, a shelter tent to cover the lot will be provided at a moderate charge, when requested.

Estimates for grading and sodding, and repairs on lots, including cleaning Monuments and Headstones, will be furnished to proprietors on application, personally or by letter, at Superintendent's office, Cambridge.

Iron fences and granite copings removed without expense to proprietors, who will be credited with any excess over cost of removal.

Single-chamber tombs, with entrance above ground, will be removed, the lot regraded and the necessary reinterments made, without charge, except for boxes, brick graves, resodding, or corner posts, when required.

Orders for foundations for Monuments and Headstones should specify, either by diagram or accurate description, the exact location in the lot which is desired, and should be given *at least two weeks before wanted.*

JOSEPH STORY

TO PROPRIETORS.

INFORMATION.

The following statement is presented in answer to the question frequently asked in regard to the title to a lot when the proprietor dies.

Title to lot held as real estate.

By the original act of incorporation, lots are held as real estate. The proprietor can convey his lot, or devise it by will; but if he dies intestate it descends to his heirs at law, who are (Rev. Laws, Chap. 133, Sect. 1):—

If proprietor dies intestate.

Heirs at law.

1. Children, and issue of any deceased child.
2. If no issue, then his or her father and mother.
3. If no issue nor mother, then his or her father.
4. If no issue nor father, then his or her mother.
5. If no issue and no father nor mother, then his or her brothers and sisters, and children of any deceased brother or sister.
6. If no issue and no father, mother, brother nor sister, then next of kin.

Rights of husband and widow in lot.

A widow has, in common with the children of her deceased husband, the possession, care and control of his lot during her life; and, if he leaves no children, she has the sole possession, care and control of it during life. She has also a right of interment therein, of which she cannot be deprived except by her own release. (Rev. Laws, Chap. 78, Sects. 26, 28.) The same rights in a tomb or lot of his wife have now been given to a husband. (Rev. Laws, Chap. 78, Sect. 29.)

Provisions of will.

If a proprietor in his will makes no devise of the lot, it becomes a part of the residuary estate; or, if not devised and no bequest of the residue is made, it descends to the heirs at law.

Representative to be designated.

Rev. Laws, Chap. 78, Sect. 26, and Sect. 8 of the Charter of the corporation provide that if there be more than one devisee or heir at law, the Board of Trustees may designate which one shall represent the lot.

Representative no control over title.

This designation *does not affect the title.* The heirs at law or devisees are tenants in common, and no sale can be made unless all sign conveyance.

Petition for representation. Importance of prompt return.

It is IMPORTANT that the petition for representation (furnished by the Secretary) should be PROMPTLY returned with the names and residences of the heirs, and signed by a *majority;* otherwise delays may occur at the cemetery in ascertaining whether the order for interment is properly signed.

Lots indivisible. No record of part ownership.

Lots are *indivisible* (Rev. Laws, Chap. 78, Sect. 26), and "no record of any person's interest in a lot, less than the entire ownership, shall be made on the books of the corporation." (Rules and Regulations, Art. VII.)

LEWIS G. FARMER,
Secretary.

Proprietors of the Cemetery of Mount Auburn.

Office of the Corporation, 5 Tremont Street.

Boston, Jan. 25, 1904.

The Annual Meeting of the Proprietors of the Cemetery of Mount Auburn will be held at the office of the Corporation, No. 5 Tremont Street, Boston, on Monday, Feb. 1, 1904, at 2 1-2 o'clock, P. M., to hear the Annual Reports, choose Trustees and transact any other business that may legally come before the meeting.

LEWIS G. FARMER, Secretary.